

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

MICHAEL J. MAJOR,

Plaintiff,

v.

INTERNAL REVENUE SERVICE, et al.,

Defendants

No. C05-1038Z

MINUTE ORDER

The following Minute Order is made by direction of the Court, the Honorable Thomas S. Zilly, United States District Judge:

(1) Plaintiff has moved the Court to reconsider its order, docket no. 19, dismissing all Plaintiff's claims against Defendants. Plaintiff has not made a showing of manifest error in the Court's prior ruling nor has he made a showing of new facts or legal authority. See CR 7(h). In the Court's order granting Defendants' Motion to Dismiss, the Court stated that 26 U.S.C. § 7433 is the exclusive remedy for recovering damages in a tax related dispute such as Plaintiff's and that Plaintiff had failed to properly invoke that remedy. Additionally, no private right of action to force termination of Internal Revenue Service Agents exists, and such authority and discretion rests solely with the Commissioner of the IRS. See Public Law No. 105-206, Section 1203 (codified as a note to 26 U.S.C. § 7804). As such, Petitioner failed to plead a cognizable claim for damages or otherwise. Therefore, the Court hereby DENIES Petitioner's Motion for Reconsideration, docket no. 21.

(2) The Clerk is directed to send a copy of this Minute Order to Magistrate Judge Benton and all counsel of record.

Filed and entered this 3rd day of November, 2005.

BRUCE RIFKIN, Clerk

s/ Casey Condon
By _____
Casey Condon
Deputy Clerk